

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Case No: 08-cv-3294

-----X
SOMPO JAPAN INSURANCE CO. OF AMERICA
as subrogee of
PRADA USA CORP.,

Plaintiffs,

-against-

RULE 7.1 DISCLOSURE
STATEMENT

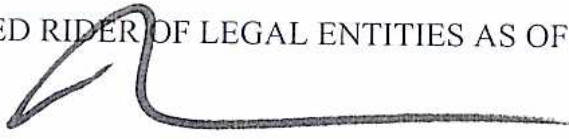
AMERICAN EAGLE OUTFITTERS, INC.,

Defendant.

-----X
Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for AMERICAN EAGLE OUTFITTERS, INC., (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

- 1) American Eagle Outfitters, Inc. – AEO (the “Company”) refers to American Eagle Outfitters, Inc. and its wholly-owned subsidiaries:
 - a. “American Eagle Outfitters”
 - b. “American Eagle”
 - c. “AE”
- 2) The “AE Brand” refers to the U.S. and Canadian American Eagle Outfitters stores including:
 - a. “aerie”
 - b. “ae.com”
 - c. “MARTIN + OSA”
- 3) The company is a public traded company. (American Eagle Outfitters) (NASDAQ: AEOS)
- 4) PLEASE SEE ATTACHED RIDER OF LEGAL ENTITIES AS OF DECEMBER 2007.

Date: March 31, 2008



Signature of Attorney
Attorney Bar Code: RCS5388